



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: PLATTEVILLE WATER & SEWER UTILITY

Principal Office: 75 NORTH BONSON STREET  
P.O. BOX 780  
PLATTEVILLE, WI 53818-0780

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
<b>SEWER OPERATING SECTION</b>	
Sewer Operating Revenues & Expenses	S-01
Sewage Operating Revenues	S-02
High Strength Contributors	S-03
Other Operating Revenues (Sewer)	S-04
Sewer Operation & Maintenance Expenses	S-05
Taxes (Acct. 408 - Sewer)	S-06
Sewer Utility Plant in Service	S-07
Sewer Services	S-09
Sewer Mains	S-10
Sewer Operating Section Footnotes	S-11

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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** PLATTEVILLE WATER & SEWER UTILITY

**Utility Address:** 75 NORTH BONSON STREET

P.O. BOX 780

PLATTEVILLE, WI 53818-0780

**When was utility organized?** 12/31/1897

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MRS CYNTHIA J. MARTENS

**Title:** UTILITY OFFICE MANAGER

**Office Address:**

75 NORTH BONSON STREET

P.O. BOX 780

PLATTEVILLE, WI 53818-0780

**Telephone:** (608) 348 - 9741 EXT 225

**Fax Number:** (608) 348 - 7812

**E-mail Address:** cmartens@centurytel.net

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:**

**Title:**

**Office Address:**

**Telephone:** (    ) -    EXT

**Fax Number:** (    ) -

**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MIKE PENN

**Title:** PRESIDENT

**Office Address:**

325 CENTER STREET

PLATTEVILLE, WI 53818

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** AL BREY**Title:****Office Address:** JOHNSON, BLOCK & COMPANY  
229 HIGH STREET  
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:****Date of most recent audit report:** 4/30/2002**Period covered by most recent audit:** JANUARY 1, 2001 THRU DECEMBER 31, 2001

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR ERIC BERLIN**Title:** CITY MANAGER**Office Address:**75 NORTH BONSON STREET  
P.O. BOX 780  
PLATTEVILLE, WI 53818-0780**Telephone:** (608) 348 - 9741 EXT 222**Fax Number:** (608) 348 - 7812**E-mail Address:** ericberlin@centurytel.net

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**Name:** MR HOWARD B. CROFOOT**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**75 NORTH BONSON STREET  
P.O. BOX 780  
PLATTEVILLE, WI 53818-0780**Telephone:** (608) 348 - 9741 EXT 240**Fax Number:** (608) 348 - 4154**E-mail Address:** hcrofoot@centurytel.net

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**Name:** MR MICHAEL W. WILLIS**Title:** UTILITY SUPERINTENDENT**Office Address:**75 NORTH BONSON STREET  
P.O. BOX 780  
PLATTEVILLE, WI 53818**Telephone:** (608) 348 - 9741 EXT 248**Fax Number:** (608) 348 - 7812**E-mail Address:** mwillis@centurytel.net

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**Name of utility commission/committee:**    Platteville Water & Sewer Commission

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**Names of members of utility commission/committee:**MR DUANE FORD  
MRS DOROTHY GENTHE

## IDENTIFICATION AND OWNERSHIP

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**Names of members of utility commission/committee:**

MR KEN KILIAN

MR BILL NIEHAUS

MR MIKE PENN, PRESIDENT

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**Is sewer service rendered by the utility?** YES

If "yes," has the municipality by Ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance: 9/27/1983

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

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**Provide the following information regarding the provider(s) of contract services:**

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

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**Contract/Agreement beginning-ending dates:**

Provide a brief description of the nature of Contract Operations being provided:

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,553,833	2,462,825	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,323,768	1,292,492	<b>2</b>
Depreciation Expense (403)	572,786	563,220	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	220,565	211,016	<b>5</b>
<b>Total Operating Expenses</b>	<b>2,117,119</b>	<b>2,066,728</b>	
<b>Net Operating Income</b>	<b>436,714</b>	<b>396,097</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>436,714</b>	<b>396,097</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	45,453	109,206	<b>10</b>
Miscellaneous Nonoperating Income (421)	7,702	8,643	<b>11</b>
<b>Total Other Income</b>	<b>53,155</b>	<b>117,849</b>	
<b>Total Income</b>	<b>489,869</b>	<b>513,946</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>489,869</b>	<b>513,946</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	97,880	115,541	<b>14</b>
Amortization of Debt Discount and Expense (428)	13,592	13,548	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	96,290	92,054	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>207,762</b>	<b>221,143</b>	
<b>Net Income</b>	<b>282,107</b>	<b>292,803</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,502,365	1,209,562	<b>20</b>
Balance Transferred from Income (433)	282,107	292,803	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,784,472</b>	<b>1,502,365</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
EARNED FROM WATER OPERATING ACCT.	3,564	5
EARNED FROM SEWER OPERATING ACCT. & REPLACEMENT FUND	41,889	6
<b>Total (Acct. 419):</b>	45,453	
<b>Miscellaneous Nonoperating Income (421):</b>		
INTEREST SUBSIDY (WWTP PHOSPHOROUS REMOVAL PROJECT)	7,702	7
<b>Total (Acct. 421):</b>	7,702	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	1,335,504	0	1,218,329	0	<b>2,553,833</b>	<b>1</b>
Less: interdepartmental sales	600		538	0	<b>1,138</b>	<b>2</b>
Less: interdepartmental rents	3,600	0		0	<b>3,600</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	10,705				<b>10,705</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	5		11		<b>16</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE						<b>0    6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,320,594</b>	<b>0</b>	<b>1,217,780</b>	<b>0</b>	<b>2,538,374</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	304,932		<b>304,932</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses	347,925		<b>347,925</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	3,803		<b>3,803</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts	3,359		<b>3,359</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>660,019</b>	<b>0</b>	<b>660,019</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	21,843,366	21,321,192	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	7,458,204	7,077,134	2
<b>Net Utility Plant</b>	<b>14,385,162</b>	<b>14,244,058</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>14,385,162</b>	<b>14,244,058</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	2,489	1,604	8
Special Funds (125-128)	2,467,051	2,508,333	9
<b>Total Other Property and Investments</b>	<b>2,469,540</b>	<b>2,509,937</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	18,718	7,148	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	325	325	12
Temporary Cash Investments (136)	274,208	272,162	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	447,894	430,985	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	43,452	35,171	18
Materials and Supplies (151-163)	35,937	36,731	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>820,534</b>	<b>782,522</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	56,011	69,603	24
Other Deferred Debits (182-186)	207,623	132,836	25
<b>Total Deferred Debits</b>	<b>263,634</b>	<b>202,439</b>	
<b>Total Assets and Other Debits</b>	<b>17,938,870</b>	<b>17,738,956</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,328,927	2,328,927	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	1,784,472	1,502,365	<b>28</b>
<b>Total Proprietary Capital</b>	<b>4,113,399</b>	<b>3,831,292</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	1,800,000	2,200,000	<b>29</b>
Advances from Municipality (223)	2,097,351	1,899,013	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>3,897,351</b>	<b>4,099,013</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	148,296	122,431	<b>33</b>
Payables to Municipality (233)	35,000	79,257	<b>34</b>
Customer Deposits (235)			<b>35</b>
Taxes Accrued (236)	168,155	160,589	<b>36</b>
Interest Accrued (237)	80,663	80,201	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	0	209	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>432,114</b>	<b>442,687</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	215,806	208,961	<b>44</b>
<b>Total Deferred Credits</b>	<b>215,806</b>	<b>208,961</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	9,280,200	9,157,003	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>17,938,870</b>	<b>17,738,956</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	8,476,849	13,366,517	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)					<b>7</b>
<b>Total Utility Plant</b>	<b>8,476,849</b>	<b>13,366,517</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,212,030	5,246,174	0	0	<b>8</b>
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					<b>9</b>
Accumulated Provision for Depreciation of Property Held for Future Use (113)					<b>10</b>
Accumulated Provision for Amortization of Utility Plant in Service (114)					<b>11</b>
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					<b>12</b>
Accumulated Provision for Amortization of Property Held for Future Use (116)					<b>13</b>
<b>Total Accumulated Provision</b>	<b>2,212,030</b>	<b>5,246,174</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>6,264,819</b>	<b>8,120,343</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	2,108,291	4,968,843			<b>7,077,134</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	196,932	375,854			<b>572,786</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	13,454	(13,454)			<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Allowance for trade-in	51,853	34,601			<b>86,454</b>	<b>12</b>
<b>Total credits</b>	<b>262,239</b>	<b>397,001</b>	<b>0</b>	<b>0</b>	<b>659,240</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	156,240	109,779			<b>266,019</b>	<b>15</b>
Cost of removal	2,260	8,596			<b>10,856</b>	<b>16</b>
Other debits (specify):						<b>17</b>
Transfer		1,295			<b>1,295</b>	<b>18</b>
<b>Total debits</b>	<b>158,500</b>	<b>119,670</b>	<b>0</b>	<b>0</b>	<b>278,170</b>	<b>19</b>
<b>Balance End of Year</b>	<b>2,212,030</b>	<b>5,246,174</b>	<b>0</b>	<b>0</b>	<b>7,458,204</b>	<b>20</b>
						<b>21</b>
						<b>22</b>



**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	24,299	27,074	2
Sewer utility (154)	11,638	9,657	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<u><u>35,937</u></u>	<u><u>36,731</u></u>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 BOND ISSUE	9,532	428	10,530	1
1999 GENERAL OBLIGATION PROMISSORY NOTE	4,004	428	45,048	2
2001 GENERAL OBLIGATION PROMISSORY NOTE	56	428	433	3
Total			56,011	
Unamortized premium on debt (251)				
NONE				4
Total			0	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	2,328,927	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b><u>2,328,927</u></b>	

**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
MUNICIPAL REVENUE BONDS	08/01/1993	08/01/2005	4.30%	1,800,000	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>1,800,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>2</b>

**Net amount of bonds outstanding December 31:**    1,800,000

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Advances (223)</b>					
1998 PUBLIC LANDS LOAN	03/15/1998	03/15/2008	5.75%	94,199	<b>1</b>
1999 GENERAL OBLIGATION NOTE - NEW	04/01/1999	12/01/2008	4.10%	252,264	<b>2</b>
1999 GENERAL OBLIGATION NOTE - REFINANCE	04/01/1999	12/01/2014	4.50%	595,672	<b>3</b>
1999 PUBLIC LANDS LOAN	03/15/1999	03/15/2009	5.75%	153,438	<b>4</b>
2000 PUBLIC LANDS LOAN	06/28/2000	03/15/2010	5.25%	413,384	<b>5</b>
2001 GENERAL OBLIGATION NOTE	10/15/2001	12/01/2010	3.75%	69,397	<b>6</b>
2002 GENERAL OBLIGATION NOTE	01/18/2002	03/15/2021	6.75%	159,516	<b>7</b>
2002 GENERAL OBLIGATION NOTE	09/27/2002	09/27/2012	3.60%	272,000	<b>8</b>
1996 GENERAL OBLIGATION NOTE	06/13/1996	12/01/2006	5.25%	87,481	<b>9</b>
<b>Total for Account 223</b>				<b><u>2,097,351</u></b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	160,589	1
<b>Accruals:</b>		
Charged water department expense	187,933	2
Charged electric department expense		3
Charged sewer department expense	32,632	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>220,565</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	160,589	6
Social Security taxes	49,826	7
PSC Remainder Assessment	2,584	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>212,999</b>	
<b>Balance end of year</b>	<b>168,155</b>	



**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1993 Municipal Revenue Bond	43,978	97,880	105,547	36,311	1
<b>Subtotal</b>	<b>43,978</b>	<b>97,880</b>	<b>105,547</b>	<b>36,311</b>	
<b>Advances from Municipality (223)</b>					
2000 PUBLIC LANDS LOAN	18,876	22,148	23,843	17,181	2
1996 GENERAL OBLIGATION NOTE	725	6,176	6,539	362	3
2001 GENERAL OBLIGATION NOTE	761	2,745	3,281	225	4
2002 GENERAL OBLIGATION NOTE	0	2,482	0	2,482	5
1998 PUBLIC LANDS LOAN	4,873	5,571	6,156	4,288	6
1999 GENERAL OBLIGATION NOTE - NEW	979	11,632	11,745	866	7
1999 PUBLIC LANDS LOAN	7,778	9,031	9,824	6,985	8
1999 GENERAL OBLIGATION NOTE - REFINANCE	2,231	26,673	26,773	2,131	9
2002 GENERAL OBLIGATION NOTE - PRIOR SERVICE		9,832	0	9,832	10
<b>Subtotal</b>	<b>36,223</b>	<b>96,290</b>	<b>88,161</b>	<b>44,352</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	11
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	12
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>80,201</b>	<b>194,170</b>	<b>193,708</b>	<b>80,663</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,490,442	0	0	6,666,561	0	<b>9,157,003</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	11,835			15,102		<b>26,937</b>	<b>2</b>
For Mains	45,654			43,722		<b>89,376</b>	<b>3</b>
<b>Other (specify):</b>							
HYDRANTS	6,884					<b>6,884</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>2,554,815</b>	<b>0</b>	<b>0</b>	<b>6,725,385</b>	<b>0</b>	<b>9,280,200</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							<b>0    6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SEWER - SPECIAL ASSESSMENTS	2,489	2
<b>Total (Acct. 124):</b>	<b>2,489</b>	
<b>Sinking Funds (125):</b>		
REDEMPTION FUND INVESTMENT	212,370	3
<b>Total (Acct. 125):</b>	<b>212,370</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION FUND INVESTMENT	75,445	4
<b>Total (Acct. 126):</b>	<b>75,445</b>	
<b>Other Special Funds (128):</b>		
DEBT RESERVE FUND	565,827	5
SEWER REPLACEMENT FUND	1,613,409	6
<b>Total (Acct. 128):</b>	<b>2,179,236</b>	
<b>Interest Special Deposits (132):</b>		
NONE		7
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		8
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	187,125	10
Electric		11
Sewer (Regulated)	260,769	12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>447,894</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
NONE		16
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
BALANCE - 2002 PUBLIC FIRE PROTECTION	41,287	17
TAX ROLL	2,165	18
<b>Total (Acct. 145):</b>	<b>43,452</b>	
<b>Prepayments (165):</b>		
NONE		19
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		20
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
SCADA PROJECT	1,540	21
<b>Total (Acct. 183):</b>	<b>1,540</b>	
<b>Clearing Accounts (184):</b>		
NONE		22
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		23
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
PAINTING FURNACE STREET WATER TOWER	62,518	24
WRF PRIOR SERVICE LOAN (PSC AUTHORIZATION LETTER 12-30-02)	143,565	25
<b>Total (Acct. 186):</b>	<b>206,083</b>	
<b>Payables to Municipality (233):</b>		
BALANCE OF SHARED ADMIN. COSTS FOR 2002	35,000	26
<b>Total (Acct. 233):</b>	<b>35,000</b>	
<b>Other Deferred Credits (253):</b>		
WATER - ACCUMULATED VACATION, SICK LEAVE - VESTED PORTION	92,341	27
SEWER - ACCUMULATED VACATION, SICK LEAVE - VESTED PORTION	123,465	28
<b>Total (Acct. 253):</b>	<b>215,806</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	8,382,134	0	13,200,145	0	<b>21,582,279</b>	<b>1</b>
Materials and Supplies	25,686	0	10,647	0	<b>36,333</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	2,160,160	0	5,107,508	0	<b>7,267,668</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	2,522,628	0	6,695,973	0	<b>9,218,601</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,725,032</b>	<b>0</b>	<b>1,407,311</b>	<b>0</b>	<b>5,132,343</b>	
Net Operating Income	304,487	0	132,227	0	<b>436,714</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>8.17%</b>	<b>N/A</b>	<b>9.40%</b>	<b>N/A</b>	<b>8.51%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	2,328,927	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,643,418	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>3,972,345</b>	
<b>Net Income</b>		
Net Income	282,107	5
<b>Percent Return on Proprietary Capital</b>	<b>7.10%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

During 2002 water and sewer main extensions were made to Golden Heights Estates Subdivison. This was a developer financed project and recorded as contribution in aid of construction.

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**4. Estimated changes in revenues due to rate changes.**

Rate increase for water implemented on November 1, 2002 with an approximate annual increase of \$40,000 in revenues.

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-19)

Account 186 - Miscellaneous Deferred Debt:

Furnace Street Water Tower - PSC Authorization Letter dated July 28, 1999 -  
File DWCCA-4700-BJM

Wisconsin Retirement Fund - Prior Service Loan - PSC Authorization Letter  
dated December 30, 2002 - File # 4700

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### Identification and Ownership - Contacts (Page iv)

Ok per Bruce:

Hi Elaine,

In the past the utility has over retired the dollars in this plant account.  
By not retiring dollars the utility is making a slight adjustment to correct  
past errors.

I am ok with their adjustment.

Bruce

Hi, Cindy

I've reviewed Platteville's annual report and only have one question. On  
Page S-9, 54 sewer services are retired. However, 0 dollars are reported  
retired in Account 312 on the plant schedule Page S-7. Please explain why  
dollars were not retired from Account 312.

Hope all is well with you.

Regards, Elaine

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,262,910	1
<b>Total Sales of Water</b>	<b>1,262,910</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	3,370	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	32,458	4
Interdepartmental Rents (473)	3,600	5
Other Water Revenues (474)	33,166	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>72,594</b>	
<b>Total Operating Revenues</b>	<b>1,335,504</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	168,527	9
Water Treatment Expenses (640-652)	66,082	10
Transmission and Distribution Expenses (660-678)	153,001	11
Customer Accounts Expenses (901-905)	56,139	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	202,403	14
<b>Total Operation and Maintenance Expenses</b>	<b>646,152</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	196,932	15
Amortization Expense (404-407)	0	16
Taxes (408)	187,933	17
<b>Total Other Operating Expenses</b>	<b>384,865</b>	
<b>Total Operating Expenses</b>	<b>1,031,017</b>	
<b>NET OPERATING INCOME</b>	<b>304,487</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,686	130,235	479,180	4
Commercial	345	72,985	200,878	5
Industrial	6	13,498	28,784	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,037</b>	<b>216,718</b>	<b>708,842</b>	
Private Fire Protection Service (462)	55		36,088	7
Public Fire Protection Service (463)	1		384,327	8
Other Sales to Public Authorities (464)	69	58,749	133,053	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	73	600	12
<b>Total Sales of Water</b>	<b>3,163</b>	<b>275,540</b>	<b>1,262,910</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	384,327	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>384,327</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,370	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>3,370</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
LEASES FOR ANTENNAS PLACED ON WATER TOWER	32,458	8
<b>Total Rents from Water Property (472)</b>	<b>32,458</b>	
<b>Interdepartmental Rents (473):</b>		
SEWER PORTION OF RENT FOR MAINTENANCE SHOP	3,600	9
<b>Total Interdepartmental Rents (473)</b>	<b>3,600</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	10,705	10
<b>Other (specify):</b>		
MISC FEES (NSF CHECKS, LAWN METERS, SERVICE FEES, ETC.)	22,461	11
<b>Total Other Water Revenues (474)</b>	<b>33,166</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	6,805	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	61,183	17
Pumping Labor and Expenses (624)	64,949	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	18,689	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	6,695	22
Maintenance of Structures and Improvements (631)	8,100	23
Maintenance of Power Production Equipment (632)	236	24
Maintenance of Pumping Equipment (633)	1,870	25
<b>Total Pumping Expenses</b>	<b>168,527</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	6,695	26
Chemicals (641)	18,699	27

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	26,538	28
Miscellaneous Expenses (643)	3,748	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	6,695	31
Maintenance of Structures and Improvements (651)	3,587	32
Maintenance of Water Treatment Equipment (652)	120	33
<b>Total Water Treatment Expenses</b>	<b>66,082</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	6,695	34
Storage Facilities Expenses (661)	427	35
Transmission and Distribution Lines Expenses (662)	24	36
Meter Expenses (663)	6,460	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	15,178	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	7,601	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	68,064	43
Maintenance of Transmission and Distribution Mains (673)	31,307	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	9,843	46
Maintenance of Meters (676)	1,750	47
Maintenance of Hydrants (677)	5,652	48
Maintenance of Miscellaneous Plant (678)		49
<b>Total Transmission and Distribution Expenses</b>	<b>153,001</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	6,695	50
Meter Reading Labor (902)	13,087	51
Customer Records and Collection Expenses (903)	36,352	52
Uncollectible Accounts (904)	5	53

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		54
<b>Total Customer Accounts Expenses</b>	<b>56,139</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	69,519	56
Office Supplies and Expenses (921)	5,792	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	3,372	59
Property Insurance (924)	6,192	60
Injuries and Damages (925)	3,165	61
Employee Pensions and Benefits (926)	106,249	62
Regulatory Commission Expenses (928)	2,344	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	1,436	65
Rents (931)	1,080	66
Maintenance of General Plant (932)	3,254	67
<b>Total Administrative and General Expenses</b>	<b>202,403</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>646,152</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		168,155	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,930	2
<b>Net property tax equivalent</b>		<b>163,225</b>	
Social Security		23,416	3
PSC Remainder Assessment		1,292	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>187,933</b>	



**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.270877				3
County tax rate	mills		5.228255				4
Local tax rate	mills		12.693960				5
School tax rate	mills		13.928227				6
Voc. school tax rate	mills		2.534672				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>34.655991</b>				10
Less: state credit	mills		2.098254				11
<b>Net tax rate</b>	mills		<b>32.557737</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>12.693960</b>				14
<b>Combined School Tax Rate</b>	mills		<b>16.462899</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>29.156859</b>				17
<b>Total Tax Rate</b>	mills		<b>34.655991</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.841322</b>				19
<b>Total tax net of state credit</b>	mills		<b>32.557737</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>27.391551</b>				21
Utility Plant, Jan. 1	\$	8,287,419	8,287,419				22
Materials & Supplies	\$	27,074	27,074				23
<b>Subtotal</b>	\$	<b>8,314,493</b>	<b>8,314,493</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>8,314,493</b>	<b>8,314,493</b>				26
Assessment Ratio	dec.		0.738341				27
<b>Assessed Value</b>	\$	<b>6,138,931</b>	<b>6,138,931</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>27.391551</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>168,155</b>	<b>168,155</b>				30
Tax Equivalent per 1994 PSC Report	\$	144,545					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>168,155</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	583		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	8,395		3
<b>Total Intangible Plant</b>	<b>8,978</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	902		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	132,994	27,273	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	26,795		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>160,691</b>	<b>27,273</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	266,197		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	442,157		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	13,005		20
<b>Total Pumping Plant</b>	<b>721,359</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	2,085		21
Structures and Improvements (331)	95,326		22
Water Treatment Equipment (332)	23,922		23
<b>Total Water Treatment Plant</b>	<b>121,333</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	5,660		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			583	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			8,395	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>8,978</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			902	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			160,267	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			26,795	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>187,964</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			266,197	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			442,157	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			13,005	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>721,359</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			2,085	21
Structures and Improvements (331)			95,326	22
Water Treatment Equipment (332)			23,922	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>121,333</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			5,660	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	809,703		26
Transmission and Distribution Mains (343)	4,387,803	152,962	27
Fire Mains (344)	0		28
Services (345)	693,567	46,926	29
Meters (346)	487,518	3,466	30
Hydrants (348)	359,698	15,438	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>6,743,949</b>	<b>218,792</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	150		33
Structures and Improvements (390)	33,977		34
Office Furniture and Equipment (391)	21,217	3,825	35
Computer Equipment (391.1)	52,711	299	36
Transportation Equipment (392)	169,245	34,010	37
Stores Equipment (393)	32		38
Tools, Shop and Garage Equipment (394)	7,134		39
Laboratory Equipment (395)	2,395		40
Power Operated Equipment (396)	74,210	48,600	41
Communication Equipment (397)	4,828		42
SCADA Equipment (397.1)	137,902		43
Miscellaneous Equipment (398)	27,308		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>531,109</b>	<b>86,734</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,287,419</b>	<b>332,799</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>8,287,419</b>	<b>332,799</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			<b>809,703</b>	<b>26</b>
Transmission and Distribution Mains (343)	7,078		<b>4,533,687</b>	<b>27</b>
Fire Mains (344)			<b>0</b>	<b>28</b>
Services (345)	115		<b>740,378</b>	<b>29</b>
Meters (346)			<b>490,984</b>	<b>30</b>
Hydrants (348)	618		<b>374,518</b>	<b>31</b>
Other Transmission and Distribution Plant (349)			<b>0</b>	<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>7,811</b>	<b>0</b>	<b>6,954,930</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			<b>150</b>	<b>33</b>
Structures and Improvements (390)			<b>33,977</b>	<b>34</b>
Office Furniture and Equipment (391)	1,564		<b>23,478</b>	<b>35</b>
Computer Equipment (391.1)		(11,300)	<b>41,710</b>	<b>36</b>
Transportation Equipment (392)	74,433	24,171	<b>152,993</b>	<b>37</b>
Stores Equipment (393)			<b>32</b>	<b>38</b>
Tools, Shop and Garage Equipment (394)			<b>7,134</b>	<b>39</b>
Laboratory Equipment (395)			<b>2,395</b>	<b>40</b>
Power Operated Equipment (396)	72,432		<b>50,378</b>	<b>41</b>
Communication Equipment (397)			<b>4,828</b>	<b>42</b>
SCADA Equipment (397.1)			<b>137,902</b>	<b>43</b>
Miscellaneous Equipment (398)			<b>27,308</b>	<b>44</b>
Other Tangible Property (399)			<b>0</b>	<b>45</b>
<b>Total General Plant</b>	<b>148,429</b>	<b>12,871</b>	<b>482,285</b>	
<b>Total utility plant in service directly assignable</b>	<b>156,240</b>	<b>12,871</b>	<b>8,476,849</b>	
Common Utility Plant Allocated to Water Department			<b>0</b>	<b>46</b>
<b>Total utility plant in service</b>	<b>156,240</b>	<b>12,871</b>	<b>8,476,849</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			<b>1</b>
Collecting and Impounding Reservoirs (312)	0			<b>2</b>
Lake, River and Other Intakes (313)	0			<b>3</b>
Wells and Springs (314)	78,495	2.90%	3,529	<b>4</b>
Infiltration Galleries and Tunnels (315)	0			<b>5</b>
Supply Mains (316)	3,902	1.80%	482	<b>6</b>
Other Water Source Plant (317)	0			<b>7</b>
<b>Total Source of Supply Plant</b>	<b>82,397</b>		<b>4,011</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	136,245	3.20%	8,518	<b>8</b>
Boiler Plant Equipment (322)	0			<b>9</b>
Other Power Production Equipment (323)	0			<b>10</b>
Steam Pumping Equipment (324)	0			<b>11</b>
Electric Pumping Equipment (325)	275,359	4.40%	19,456	<b>12</b>
Diesel Pumping Equipment (326)	0			<b>13</b>
Hydraulic Pumping Equipment (327)	0			<b>14</b>
Other Pumping Equipment (328)	13,004	4.40%	0	<b>15</b>
<b>Total Pumping Plant</b>	<b>424,608</b>		<b>27,974</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	91,252	3.20%	3,050	<b>16</b>
Water Treatment Equipment (332)	8,141	6.00%	1,435	<b>17</b>
<b>Total Water Treatment Plant</b>	<b>99,393</b>		<b>4,485</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			<b>18</b>
Distribution Reservoirs and Standpipes (342)	249,844	1.90%	15,384	<b>19</b>
Transmission and Distribution Mains (343)	549,289	1.30%	56,290	<b>20</b>
Fire Mains (344)	0			<b>21</b>
Services (345)	168,019	2.90%	19,616	<b>22</b>
Meters (346)	190,343	5.50%	26,686	<b>23</b>
Hydrants (348)	76,505	2.20%	7,878	<b>24</b>
Other Transmission and Distribution Plant (349)	0			<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,234,000</b>		<b>125,854</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					82,024	4
315					0	5
316					4,384	6
317					0	7
	0	0	0	0	86,408	
321					144,763	8
322					0	9
323					0	10
324					0	11
325					294,815	12
326					0	13
327					0	14
328					13,004	15
	0	0	0	0	452,582	
331					94,302	16
332					9,576	17
	0	0	0	0	103,878	
341					0	18
342					265,228	19
343	7,078	1,360			597,141	20
344					0	21
345	115				187,520	22
346					217,029	23
348	618	900			82,865	24
349					0	25
	7,811	2,260	0	0	1,349,783	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	9,329	2.90%	985	<b>26</b>
Office Furniture and Equipment (391)	4,997	5.80%	890	<b>27</b>
Computer Equipment (391.1)	27,200	26.70%	10,298	<b>28</b>
Transportation Equipment (392)	91,923	13.30%	21,429	<b>29</b>
Stores Equipment (393)	32	5.80%	0	<b>30</b>
Tools, Shop and Garage Equipment (394)	7,134	5.80%	0	<b>31</b>
Laboratory Equipment (395)	1,797	5.80%	139	<b>32</b>
Power Operated Equipment (396)	74,210	7.50%	0	<b>33</b>
Communication Equipment (397)	4,828	15.00%	0	<b>34</b>
SCADA Equipment (397.1)	28,910	9.20%	12,737	<b>35</b>
Miscellaneous Equipment (398)	17,533	5.80%	1,584	<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>267,893</b>		<b>48,062</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,108,291</b>		<b>210,386</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>2,108,291</b>		 <b>210,386</b>	



## ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					10,314	26
391	1,564				4,323	27
391.1					37,498	28
392	74,433			11,050	49,969	29
393					32	30
394					7,134	31
395					1,936	32
396	72,432			40,803	42,581	33
397					4,828	34
397.1					41,647	35
398					19,117	36
399					0	37
	148,429	0	0	51,853	219,379	
	156,240	2,260	0	51,853	2,212,030	
					0	38
	156,240	2,260	0	51,853	2,212,030	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			23,198	23,198	1
February			23,372	23,372	2
March			25,109	25,109	3
April			25,745	25,745	4
May			25,674	25,674	5
June			24,039	24,039	6
July			27,143	27,143	7
August			26,200	26,200	8
September			29,831	29,831	9
October			27,921	27,921	10
November			27,692	27,692	11
December			26,727	26,727	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>312,651</b>	<b>312,651</b>	
Less: Water sold				275,540	13
Volume pumped but not sold				37,111	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				1,342	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,342	19
Volume pumped but unaccounted for				35,769	20
Percent of water lost				11%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,325	23
Date of maximum: 9/22/2002					24
Cause of maximum:					25
City-wide flush of the water system					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				537	26
Date of minimum: 1/27/2002					27
Total KWH used for pumping for the year				941,345	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL - 1909 - VALLEY ROAD	No. 2	1,000	9	800	Yes	<b>1</b>
WELL - 1932 - VALLEY ROAD	No. 3	927	12	1,520	Yes	<b>2</b>
WELL - 1968 - CAMP STREET	No. 4	966	12	1,200	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL # 2	WELL # 4-A	WELL # 4-B	<b>1</b>
Location	VALLEY ROAD	CAMP STREET	CAMP STREET	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	R	D	D	<b>4</b>
Pump Manufacturer	FRANKLIN	FAIRBANKS	FAIRBANKS	<b>5</b>
Year Installed	1999	1968	1968	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	825	950	950	<b>8</b>
Pump Motor or Standby Engine Mfr	J-LINE	G.E.	WAUKESHA	<b>9</b>
Year Installed	1999	1968	1968	<b>10</b>
Type	ELECTRIC	ELECTRIC	NATURAL GAS	<b>11</b>
Horsepower	100	200	300	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL #3			<b>14</b>
Location	VALLEY ROAD			<b>15</b>
Purpose	P			<b>16</b>
Destination	R			<b>17</b>
Pump Manufacturer	WORTHINGTON			<b>18</b>
Year Installed	1936			<b>19</b>
Type	CENTRIFUGAL			<b>20</b>
Actual Capacity (gpm)	900			<b>21</b>
Pump Motor or Standby Engine Mfr	G.E.			<b>22</b>
Year Installed	1936			<b>23</b>
Type	ELECTRIC			<b>24</b>
Horsepower	125			<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	FURNACE STREET	INDUSTRY PARK	VALLEY ROAD	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	<b>4</b>
Year constructed	1950	1993	1988	<b>5</b>
				<b>6</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	<b>7</b>
				<b>8</b>
Elevation difference in feet (See Headnote 3.)	208	183	50	<b>9</b>
				<b>10</b>
Total capacity in gallons (actual)	500,000	400,000	500,000	<b>11</b>
				<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.0000	2.0000	2.0000	<b>20</b>
				<b>21</b>
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	<b>22</b>
				<b>23</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>24</b>
				<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	35,336	0	585	0	34,751	1
P	D	4.000	24	0	0	0	24	2
M	D	6.000	64,733	0	1,758	0	62,975	3
P	D	6.000	11,467	451	0	0	11,918	4
M	D	8.000	37,954	0	0	0	37,954	5
P	D	8.000	22,024	4,030	0	0	26,054	6
M	D	10.000	22,568	0	0	0	22,568	7
M	S	10.000	690	0	0	0	690	8
M	T	10.000	4,380	0	0	0	4,380	9
P	D	10.000	5,661	0	0	0	5,661	10
M	D	12.000	25,151	0	0	0	25,151	11
P	D	12.000	23,172	105	105	0	23,172	12
P	T	12.000	2,280	0	0	0	2,280	13
P	S	16.000	36	0	0	0	36	14
<b>Total Within Municipality</b>			<b>255,476</b>	<b>4,586</b>	<b>2,448</b>	<b>0</b>	<b>257,614</b>	
<b>Total Utility</b>			<b>255,476</b>	<b>4,586</b>	<b>2,448</b>	<b>0</b>	<b>257,614</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	870	0	48	0	822		1
M	0.750	1,655	15	0	0	1,670		2
M	1.000	206	56	0	0	262		3
M	1.250	20	0	0	0	20		4
M	1.500	14	0	0	0	14		5
M	2.000	16	0	0	0	16		6
M	4.000	20	0	0	0	20		7
M	6.000	21	0	0	0	21		8
M	8.000	22	1	0	0	23		9
<b>Total Utility</b>		<b>2,844</b>	<b>72</b>	<b>48</b>	<b>0</b>	<b>2,868</b>	<b>0</b>	



**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,410	36	0	0	3,446	36	1
0.750	43	0	0	0	43	0	2
1.000	67	0	0	0	67	0	3
1.250	0	0	0	0	0	0	4
1.500	49	0	0	0	49	0	5
2.000	52	0	0	0	52	0	6
3.000	38	0	0	0	38	0	7
4.000	8	0	0	0	8	0	8
<b>Total:</b>	<b>3,667</b>	<b>36</b>	<b>0</b>	<b>0</b>	<b>3,703</b>	<b>36</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,657	223	0	11	0	555	3,446	1
0.750	26	14	0	0	0	3	43	2
1.000	11	37	0	12	0	7	67	3
1.250	0	0	0	0	0	0	0	4
1.500	0	30	2	4	0	13	49	5
2.000	0	34	3	11	0	4	52	6
3.000	0	9	1	25	0	3	38	7
4.000	0	1	0	6	0	1	8	8
<b>Total:</b>	<b>2,694</b>	<b>348</b>	<b>6</b>	<b>69</b>	<b>0</b>	<b>586</b>	<b>3,703</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	448	7	3		452	2
<b>Total Fire Hydrants</b>	<b>448</b>	<b>7</b>	<b>3</b>	<b>0</b>	<b>452</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	452
Number of distribution system valves end of year:	774
Number of distribution valves operated during year:	75

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## WATER OPERATING SECTION FOOTNOTES

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### Water Utility Plant in Service (Page W-08)

Account 391.1 Computers - Software work was started in 2001 and should have been completed early in 2002. Had been set up as an accounts payable in 2002. However, due to unforeseen problems, the work was not completed. Also, transfer of printer from office to WWTP.

Account 392 - Transfer of vehicles to Sewer account 373.

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### Accumulated Provision for Depreciation - Water (Page W-10)

Account 392 and 396 - to record allowance for trade-in.

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### Water Mains (Page W-17)

Additions of 2060' of 8" and 91' of 6" PVC were financed by contributions in aid of construction for development of Golden Heights Subdivision. The balance of the additions were part of the 2002 construction projects and were financed by the Utility.

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### Water Services (Page W-18)

2 - 1" services were financed by application of schedule Cz-1

15 - 3/4" services and 33 - 1" services were part of the 2002 construction and were installed at Utility cost.

19 - 1" services were financed by contribution in aid of construction at Golden Heights Subdivision.

2 - 1" services and 1 - 8" service were financed by assessment (time & material) during construction on Pioneer Road.

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### Hydrants and Distribution System Valves (Page W-20)

The number of valves operated in 2002 is low. The maintenance crew is aware of the requirement to operate each system valve at least once each two years and they have already started the valve operating program for 2003. Their plan is to complete all of the valves not done in 2002.

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**SEWER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	1,195,767	1
<b>Total Sewage Operating Revenues</b>	<b>1,195,767</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	4,787	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	17,775	6
Amortization of Construction Grants (636)	0	7
<b>Total Other Operating Revenues</b>	<b>22,562</b>	
<b>Total Operating Revenues</b>	<b>1,218,329</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	304,419	8
Maintenance Expenses (831-834)	66,983	9
Customer Accounting & Collection Expenses (840-843)	43,690	10
Administrative and General Expenses (850-857)	262,524	11
<b>Total Operation and Maintenance Expenses</b>	<b>677,616</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	375,854	12
Amortization Expense (404)		13
Taxes (408)	32,632	14
<b>Total Other Operating Expenses</b>	<b>408,486</b>	
<b>Total Operating Expenses</b>	<b>1,086,102</b>	
<b>NET OPERATING INCOME</b>	<b>132,227</b>	

**SEWAGE OPERATING REVENUES**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Measured Service to General Customers (622)				
Residential Revenues	2,686	127,066	688,202	5
Commercial Revenues	345	70,175	279,580	6
Industrial Revenues	6	12,468	60,057	7
Revenues from Public Authorities	69	44,738	167,390	8
<b>Total Measured Service to General Customers (622)</b>	<b>3,106</b>	<b>254,447</b>	<b>1,195,229</b>	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)	1	109	538	12
<b>Total Sewage Operating Revenues</b>	<b>3,107</b>	<b>254,556</b>	<b>1,195,767</b>	

**HIGH STRENGTH CONTRIBUTORS**

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
DAIRY (SWISS VALLEY FARMS)	9,812	910	430	1

**OTHER OPERATING REVENUES (SEWER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	4,787	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	4,787	
<b>Servicing of Customers Laterals (632):</b>		
NONE		3
<b>Total Servicing of Customers Laterals (632)</b>	0	
<b>Sale of Fertilizer (633):</b>		
NONE		4
<b>Total Sale of Fertilizer (633)</b>	0	
<b>Rent from Sewerage Property (634):</b>		
NONE		5
<b>Total Rent from Sewerage Property (634)</b>	0	
<b>Miscellaneous Operating Revenues (635):</b>		
MISC. FEES (NSF CHECKS, SERVICE FEES, ETC.)	17,775	6
<b>Total Miscellaneous Operating Revenues (635)</b>	17,775	
<b>Amortization of Construction Grants (636):</b>		
NONE		7
<b>Total Amortization of Construction Grants (636)</b>	0	

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)	197,048	1
Power and Fuel for Pumping (821)	38,232	2
Power and Fuel for Aeration Equipment (822)	15,743	3
Chlorine (823)	662	4
Phosphorous Removal Chemicals (824)	18,996	5
Sludge Conditioning Chemicals (825)	5,265	6
Other Chemicals for Sewage Treatment (826)	403	7
Other Operating Supplies and Expenses (827)	9,670	8
Transportation Expenses (828)	18,400	9
Rents (829)		10
<b>Total Operation Expenses</b>	<b>304,419</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)	26,572	11
Maintenance of Collection System Pumping Equipment (832)	4,455	12
Maintenance of Treatment and Disposal Plant Equipment (833)	23,375	13
Maintenance of General Plant Structures and Equipment (834)	12,581	14
<b>Total Maintenance Expenses</b>	<b>66,983</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)	31,517	15
Flat Rate Inspections (841)		16
Meter Reading (842)	12,162	17
Uncollectible Accounts (843)	11	18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>43,690</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)	69,519	19
Office Supplies and Expenses (851)	5,991	20
Outside Services Employed (852)	11,922	21
Insurance Expense (853)	18,021	22
Employees Pensions and Benefits (854)	117,142	23



**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Regulatory Commission Expenses (855)	2,344	<b>24</b>
Miscellaneous General Expenses (856)	32,905	<b>25</b>
Rents (857)	4,680	<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>262,524</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>677,616</b>	

**TAXES (ACCT. 408 - SEWER)**

When allocation of taxes is made between departments, explain method used.
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<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Social Security		26,410	<b>1</b>
Local and School Tax Equivalent on Meters Charged by Water Department		4,930	<b>2</b>
PSC Remainder Assessment		1,292	<b>3</b>
Other (specify): NONE			<b>4</b>
<b>Total tax expense</b>		<b>32,632</b>	

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	8,068		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	253,480	39,594	6
Collecting Mains and Accessories (313)	4,192,792	246,506	7
Interceptor Mains and Accessories (314)	251,983		8
Force Mains (315)	62,792		9
Other Collecting System Equipment (316)	0		10
<b>Total Collection System</b>	<b>4,769,115</b>	<b>286,100</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	9,500		12
Receiving Wells (322)	57,537		13
Electric Pumping Equipment (323)	74,965		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
<b>Total Collection System Pumping Installations</b>	<b>142,002</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	11,671		17
Structures and Improvements (331)	1,873,887	1,937	18
Preliminary Treatment Equipment (332)	111,206		19
Primary Treatment Equipment (333)	482,228	54,711	20
Secondary Treatment Equipment (334)	1,820,842		21
Advanced Treatment Equipment (335)	1,490,150		22
Chlorination Equipment (336)	176,428		23
Sludge Treatment and Disposal Equipment (337)	918,747	86,900	24
Plant Site Piping (338)	812,169		25
Flow Metering and Monitoring Equipment (339)	32,407	3,570	26
Outfall Sewer Pipes (340)	15,865		27

**SEWER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			8,068	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			293,074	6
Collecting Mains and Accessories (313)	11,431		4,427,867	7
Interceptor Mains and Accessories (314)			251,983	8
Force Mains (315)			62,792	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	<b>11,431</b>	<b>0</b>	<b>5,043,784</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			9,500	12
Receiving Wells (322)			57,537	13
Electric Pumping Equipment (323)			74,965	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>142,002</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			11,671	17
Structures and Improvements (331)	1,110		1,874,714	18
Preliminary Treatment Equipment (332)			111,206	19
Primary Treatment Equipment (333)			536,939	20
Secondary Treatment Equipment (334)			1,820,842	21
Advanced Treatment Equipment (335)			1,490,150	22
Chlorination Equipment (336)			176,428	23
Sludge Treatment and Disposal Equipment (337)		(41,730)	963,917	24
Plant Site Piping (338)			812,169	25
Flow Metering and Monitoring Equipment (339)			35,977	26
Outfall Sewer Pipes (340)			15,865	27

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)	21,330		28
<b>Total Treatment and Disposal Plant</b>	<b>7,766,930</b>	<b>147,118</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	13,096		30
Office Furniture and Equipment (372)	46,700	5,425	31
Computer Equipment (372.1)	50,358	299	32
Transportation Equipment (373)	40,570		33
Other General Equipment (379)	205,002	39,699	34
Other Tangible Property (390)	0		35
<b>Total General Plant</b>	<b>355,726</b>	<b>45,423</b>	
<b>Total utility plant in service directly assignable</b>	<b>13,033,773</b>	<b>478,641</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>13,033,773</b>	<b>478,641</b>	

**SEWER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Other Treatment and Disposal Plant Equipment (341)			<b>21,330</b>	<b>28</b>
<b>Total Treatment and Disposal Plant</b>	<b>1,110</b>	<b>(41,730)</b>	<b>7,871,208</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			<b>0</b>	<b>29</b>
Structures and Improvements (371)			<b>13,096</b>	<b>30</b>
Office Furniture and Equipment (372)	3,019	(1,295)	<b>47,811</b>	<b>31</b>
Computer Equipment (372.1)		(10,652)	<b>40,005</b>	<b>32</b>
Transportation Equipment (373)	28,093	17,559	<b>30,036</b>	<b>33</b>
Other General Equipment (379)	66,126		<b>178,575</b>	<b>34</b>
Other Tangible Property (390)			<b>0</b>	<b>35</b>
<b>Total General Plant</b>	<b>97,238</b>	<b>5,612</b>	<b>309,523</b>	
<b>Total utility plant in service directly assignable</b>	<b>109,779</b>	<b>(36,118)</b>	<b>13,366,517</b>	
Common Utility Plant Allocated to Sewer Department			<b>0</b>	<b>36</b>
<b>Total utility plant in service</b>	<b>109,779</b>	<b>(36,118)</b>	<b>13,366,517</b>	

**SEWER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	2,665	60	54	0	2,671	0	1
Sewer	6.000	148	0	0	0	148	0	2
Sewer	8.000	1	0	0	0	1		3
<b>Total Utility</b>		<b>2,814</b>	<b>60</b>	<b>54</b>	<b>0</b>	<b>2,820</b>	<b>0</b>	

**SEWER MAINS**

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

<b>Number of Feet</b>						
<b>Diameter in Inches (a)</b>	<b>First of Year (b)</b>	<b>Added During Year (c)</b>	<b>Retired During Year (d)</b>	<b>Adjustments Increase or (Decrease) (e)</b>	<b>End of Year (f)</b>	
4.000	710	0	0	0	<b>710</b>	<b>1</b>
6.000	73,480	0	215	0	<b>73,265</b>	<b>2</b>
8.000	135,577	4,014	2,306	0	<b>137,285</b>	<b>3</b>
10.000	10,077	548	0	0	<b>10,625</b>	<b>4</b>
12.000	6,645	0	0	0	<b>6,645</b>	<b>5</b>
15.000	15,506	0	0	0	<b>15,506</b>	<b>6</b>
18.000	220	0	0	0	<b>220</b>	<b>7</b>
24.000	1,391	0	0	0	<b>1,391</b>	<b>8</b>
<b>Total Utility</b>	<b>243,606</b>	<b>4,562</b>	<b>2,521</b>	<b>0</b>	<b>245,647</b>	



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## SEWER OPERATING SECTION FOOTNOTES

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### Sewer Utility Plant in Service (Page S-07)

Account 313 - Collecting Mains and Accessories - additions - cost of installation of sanitary sewer mains and manholes for 2002 construction projects and Golden Heights Subdivision project (CIAC).

Account 337 - Sludge Treatment & Disposal Equipment - adjustment - transfer of GMC truck and tank to water department.

Account 372 - Transfer of a printer from office to WWTP.

Account 372.1 - Computers - Software work was started in 2001 and should have been completed early in 2002. Had been set up as an accounts payable in 2002. However, due to unforeseen problems, the work was not completed.

Account 373 - Vehicles transferred from Water account 392.

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### Sewer Services (Page S-09)

1 - 4" lateral was financed by application of schedule Cz-1

57 - 4" laterals were part of the 2002 construction financed by the Utility and the Golden Heights Subdivision project (CIAC).

2 - 4" laterals were financed by assessment (time & material) during the construction on Pioneer Road.

54 - laterals were retired during 2002 construction.

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### Sewer Mains (Page S-10)

Additions of 2040' of 8" PVC were financed by contributions in aid of construction for development of Golden Heights Subdivision.

The balance of the additions were part of the 2002 construction projects and were financed by the Utility.

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